

COUNCIL MEETING  
MINUTES 5/23/95

COUNCIL MEETING MINUTES INDEX

Advancement of the Handicap: Lemon reported (2)  
Appointment: N. George Daines Bear River Board of Health (2)  
APRIL COUNTY BUDGET REPORT: STONES, TAMRA (4)  
Bear Lake Water Preservation Committee meeting: Lemon report  
(2)  
Bond Refunding: Discussion (3)  
Brown murder case: Public Defender (2)  
Courthouse Loitering: Discussion (2)  
Daines, N George: Appointed to Bear River Board of Health (2)  
EMERT, GEORGE H., PRESIDENT: USU UPDATE (3)  
Hyrum City and E. A. Miller meeting: Lemon reported (2)  
Lemon, M. Lynn: Sorensen Public Hearing (6)  
LOGAN REGIONAL HOSPITAL: PROPERTY TAX EXEMPTION REQUEST (6)  
MCREARY, WILLIAM A.: Sorensen Public Hearing comments (5)  
PARADES: CLARKSTON, HYRUM AND LEWISTON (8)  
PARKINSON, KENNETH: Sorensen Public Hearing comments (5)  
Public Defender: Brown murder case (2)  
PUBLIC HEARING - CONDITIONAL USE PERMIT: SORENSEN, DENNIS (4)  
RESTAURANT TAX ALLOCATION-1995: DISCUSSION (7)  
Skanchy, Sarah Ann: Hospital Tax Exemption request (6)  
SKIDMORE, KIMBERLY: Sorensen Public Hearing comments (5)  
Sonic TV: Discussion (3)  
SORENSEN, DENNIS: PUBLIC HEARING (4)  
STONES, TAMRA: APRIL BUDGET REPORT (4)  
SUBSTANCE ABUSE REPORT: DOUG WIESE (4)  
TAX HARDSHIP REQUEST: DISCUSSION (7)  
UTAH STATE UNIVERSITY UPDATE: EMERT, GEORGE H., PRESIDENT (3)  
WIESE, DOUG: SUBSTANCE ABUSE REPORT (4)

COUNCIL MEETING  
MINUTES 5/23/95

THE CACHE COUNTY COUNCIL MEETING MINUTES

May 23, 1995

The Cache County Council met in regular session on the 23rd day of May, 1995 in the County Council Chambers located at 120 North 100 West, Logan, Utah 84321.

ATTENDANCE

Council members present: Chairman Sarah Ann Skanchy; Council members present were Guy Ray Pulsipher, Layne M. Beck, H. Craig Petersen, Jerry L. Allen and Darrel L. Gibbons. Chairman Skanchy reported that Vice Chairman C. Larry Anhder was going to be late for the meeting.

Others present: Cache County Executive M. Lynn Lemon; Cache County Clerk Stephen M. Erickson; Cache County Auditor Tamra Stones; Cache County Attorney Scott Wyatt; Cache County Zoning and Planning Administrator Lorene Greenhalgh; USU President George H. Emert; USU Vice President Paul M. Norton; USU Vice President Fred R. Hunsaker; State Regional Director of Substance Abuse Doug Wiese; Representatives of the local news media and other interested citizens.

CALL TO ORDER

Council Chairman Sarah Ann Skanchy called the meeting to order at 5:00 p.m. and welcomed all who were in attendance. Members of the audience were asked to stand and introduce themselves.

INVOCATION

The invocation was given by Councilman H. Craig Petersen.

AGENDA & MINUTES

The agenda for the meeting was discussed and amended. Executive Lemon is requesting an Executive Session at the end of the regular Council meeting.

A motion placing an Executive session at the end of the Council meeting agenda was made by Councilman Petersen. It was seconded and carried unanimously. (Vice Chairman Anhder absent)

The minutes of the regular Council meeting held on May 9, 1995 and sent to all members of the Council were discussed corrected and approved.

COUNCIL MEETING  
MINUTES 5/23/95

A motion to approve the last meetings minutes with the corrections was made by Councilman Allen. It was seconded and passed unanimously. (Vice Chairman Anhder absent)

REPORT OF THE COUNTY EXECUTIVE

The County Executive M. Lynn Lemon presented the following items to the Council:

1. Appointments:

Appointment: N. George Daines Bear River Board of Health

A motion to approve the appointment was made by Councilman Petersen. It was seconded and carried unanimously. (Vice Chairman Anhder absent)

2. The Association for the Advancement of the Handicap: Lemon reported that a County owned home, being used by the Association for the Advancement of the Handicap needs to be transferred to another organization. The Cache Industries would like the home transferred to them. The legal paper work will be drafted for Council approval.

3. Public Defender: The 1995 Public Defenders budget will have to be adjusted to pay the salary for those working on the Brown murder case. John Caine, PD will have a \$10,000 retainer and work for \$100.00 per hour will be against the retainer. His assistant will receive \$50.00 per hour.

4. Hyrum City and E. A. Miller meeting: Lemon told the Council that he had met with representatives from Hyrum and Millers. Lemon said that he told them that when they get together and come to some agreement they could come to the county for approval of the Millers expansion project.

5. Bear Lake Water Preservation Committee meeting: Lemon attended a meeting with Bear Lake Water Preservation Committee and those who use the water from the lake. It was reported at the meeting that the current snow pack is around 200% of normal and the lake is expected to rise a couple of feet this year. Water that usually begins flowing from the lake, for irrigation, during the month of May will not begin until June this year.

6. Courthouse Loitering: There is a problem with youth loitering and trashing the grounds around the County Courthouse. The problem has been going on for sometime. Executive Lemon is recommending that the area be posted and not allow the youth to mess up and damage the area. Perimeter lighting was suggested to

**COUNCIL MEETING**  
**MINUTES 5/23/95**

help solve the problem.

7. Bond Refunding: The 1986 bonds that the county has could be refunded to decrease the interest rate on them and save the County money. The possibility is being investigated and the Council will be informed as the investigation continues.

8. County Gravel Roads: The gravel roads in the County have been graded two times this year. With the wet weather this spring it has been difficult to keep the roads in good condition. Council members were asked to notify Executive Lemon if the roads need to be graded.

9. Sonic TV: A previous agreement to transfer easements to TCI Cable-vision will no longer be used or needed. TCI Cable-vision will not be purchasing Sonic Cable-vision as originally thought.

10. UAC Visit Canceled: The Utah Association of Counties Officials will not be visiting Cache County this year. The Association has changed the visiting procedure. They will now only visit Counties every other year. Our County will be scheduled early next year.

11. Warrant Register: The County Warrant Registers for the weeks of May 6 through May 11 and May 13 through May 18, 1995 were presented to the County Clerk for filing.

**UTAH STATE UNIVERSITY UPDATE: EMERT, GEORGE H., PRESIDENT**

The President of Utah State University George H. Emert along with Vice Presidents Paul Norton and Fred Hunsaker appeared before the Council to give an update of the University. President Emert said that they were happy to have been asked to come to County Council meeting. He said that they would like to meet with the Council every year and even twice a year if possible to review what is happening at USU. President Emert reviewed the current enrollment, student to teacher ratio, revenue & expenditures, grants, student tuition etc..

(See attachment #1)

President Emert reported that the University has 20,371 students and 6,500 of those come from Cache County. He said that they expect enrollment to continue to grow. However, other Universities in the state have additional scholarships to offer students and this may affect the enrollment at USU. The annual salary at the University is 105 million dollars of which it is estimated that out of every \$100.00-\$64.00 stays in the County. The University is the largest employer in the County with 6800 employees. When students enroll as freshmen 25% are married and

COUNCIL MEETING  
MINUTES 5/23/95

when they graduate 50% are married. Emert praised the students for there skills and willingness to volunteer to do things for the Communities in the County. He cited examples of cleaning up and fixing up in areas of the county.

President Emert thanked the Council for there work and said that some of the decisions they may make now will produce good for the community now and some decisions will take 4 or 5 years to become effective.

SUBSTANCE ABUSE REPORT: DOUG WIESE

The State Department of Human Services Regional Director for the Substance Abuse Program Doug Wiese appeared before the Council to present a quarterly report. Mr. Wiese also reviewed their budget and their contract with the County. Wiese said that some of their budget is matched by the state according to what the Counties contract for and pay for. The Federal Government has added to the work load by mandating that each pregnant client is to be screened for HIV and TB. Most of their program deals with the at risk group, 18 to 25 year old. The 3rd quarter report was presented to the council.

(See attachment #2)

There seemed to be some confusion concerning the amount of money the program is asking the County to budget for next year. Mr. Wiese will contact the State to get an exact figure.

APRIL COUNTY BUDGET REPORT: STONES, TAMRA

The County Auditor Tamra Stones was asked to give the April report on the 1995 County Budget. Stones said that all departments are within their projected budgets for the first quarter of 1995 and the county is within the necessary budget requirements.

PUBLIC HEARING - CONDITIONAL USE PERMIT: SORENSEN, DENNIS

The County Executive M. Lynn Lemon opened a public hearing to receive comment on an appeal by Dennis Sorensen. Sorensen is appealing a decision by the Planning Commission that denied him a permit to make a minor subdivision on property that he owns in the unincorporated area of the County called College Ward. Lemon set time limits for those who were going to make comments.

The County Planning and Zoning Administrator Lorene Greenhalgh was asked to review the permit application and the reason for denying the request. Greenhalgh used a plat map to show the proposed placement of the subdivision. She said the reason that

COUNCIL MEETING  
MINUTES 5/23/95

the request was denied was because the road to get to the subdivision was not wide enough and didn't meet the zoning requirements of a 50 foot right-of-way. Greenhalgh said that apparently another family member does not want to grant additional property for the necessary right-of-way.

**SKIDMORE, KIMBERLY**, a daughter of Dennis Sorensen, read from a prepared statement and asked for granting of the appeal to allow her and her husband the right to build a home on the property. Skidmore also presented a petition signed by neighbors in the area who say it is okay if the subdivision is to be developed. A letter from Mansell and Associates concerning property value after the additional dedication of property for road construction.

(See attachments as #3)

**PARKINSON, KENNETH**, a son of Clara S. Parkinson, and an attorney who owns the existing home read from a prepared statement and discussed a letter sent to Executive Lemon.

(See attachment #4)

Mr. Parkinson said that they would like to see the development of the subdivision but they are not willing to dedicate any property for a road. He claimed that if the road was widened it would create a safety hazard affecting his mothers property.

Kimberly Skidmore said that the property is restricted and nothing can be done without a subdivision.

Kenneth Parkinson said that the required amount of property to build a road is to much.

**SKIDMORE, JERRY**, The husband of Kimberly Skidmore said that because of the restrictions that are in place now nothing can be done with the existing homes. He said to get a building permit to do any remodeling etc. cannot be done with out subdividing the property. He claims that the way it is now that it is out of compliance and a subdivision would at least be complying with zoning requirements.

Executive Lemon said that he was disappointed that the family couldn't work this out without coming to the County Council and Executive.

**MCREARY, WILLIAM A.**, a resident from Paradise said that the 50 foot easement for roads was not enforced when a minor subdivision was developed in his area. Lorene said that it was and the developer

COUNCIL MEETING  
MINUTES 5/23/95

complied with the requirement.

Executive Lemon asked for any additional comment from the audience. Hearing none he closed the Public Hearing.

Lemon asked for Council input? Councilman Petersen said that he has a problem dealing with the Parkinsons home that has been there for sometime. Councilman Pulsipher suggested that something should be done to allow the development of the subdivision.

**VICE CHAIRMAN C LARRY ANHDER ARRIVES**

Vice Chairman Anhder arrived at the meeting at 6:15 p.m.

**PUBLIC HEARING: SORENSEN APPEAL CONTINUED**

The Planning and Zoning Commission Chairman LaMar Nelson was asked if he and the Commission could approve a subdivision if they used the new information received tonight? Nelson said that they would have approved the subdivision in the beginning if they knew about the new information.

Executive Lemon said that he will overturn the previous decision made by the Planning Commission and will recommend that the Sorensen Minor Subdivision be approved without the Parkinson house. That the Sorensens reapply for a permit to develop their subdivision. Lemon will write his findings and present them to the Council at the next Council meeting.

**SPECIAL PERMIT REQUEST: DENNIS SORENSEN**

Chairman Skanchy said that this agenda item is not necessary in light of what has happened during the Sorensen appeal.

**THE COUNCIL ADJOURNED FROM THE REGULAR COUNCIL MEETING INTO A BOARD OF EQUALIZATION.**

**LOGAN REGIONAL HOSPITAL: PROPERTY TAX EXEMPTION REQUEST**

The Board Chairman Sarah Ann Skanchy reviewed the application for property tax exemption from the Logan Regional Hospital. The areas that they are requesting exemption was discussed. The affidavit for exemption of real and personal property prepared by the Hospitals Administrator, Richard Smith, was reviewed as well as last years findings.

(See attachment #5)

COUNCIL MEETING  
MINUTES 5/23/95

Chairman Skanchy reported that the Subcommittee appointed to meet with the Hospital has found that the requirements for tax exemption have been met and the Committee is recommending that the application be granted.

Board member Pulsipher moved that the Subcommittees recommendation be accepted and that the Hospital be granted their request of tax exemption. It was properly seconded.

Further discussion came about when Board member Anhder said that he is not in favor of granting tax exemption. He said that the hospital uses the cost shift method and are in no way complying with the requirements to be granted exemption. Chairman Skanchy said that according to the State Supreme Court rulings they are complying with the necessary requirements.

The question on the motion was asked for. The motion passed on a vote of 6 "Yes" to 1 "No".

Chairman Skanchy will draft the findings of fact and present for Board approval at the next meeting.

**THE BOARD OF EQUALIZATION ADJOURNED BACK INTO THE REGULAR COUNCIL MEETING.**

TAX HARDSHIP REQUEST: DISCUSSION

The County Auditor Tamra Stones presented an application for tax abatement for hardship reasons from Janet Bailey a North Logan resident. After discussing the request it was determined that additional information must be provided before any decision could be made. The request was tabled until the next Council meeting.

RESTAURANT TAX ALLOCATION-1995: DISCUSSION

The Council met today at 4:00 p.m. to discuss allocation of the County assessed Restaurant Tax. A Memorandum from Chairman Skanchy was discussed at that time.

(See attachment #6)

Councilman Anhder said that he is not comfortable with some of the allocations for advertisement and promotion in the Executives recommendations. He said that he can see a trend that possibly may develop into something that wouldn't meet the statues that we set to allocate the taxes. Council members were encouraged to study the proposed allocations and come to the next meeting with their recommendations.



COUNCIL MEETING  
MINUTES 5/23/95

PARADES: CLARKSTON, HYRUM AND LEWISTON

The Council has been invited to ride in the Pony Express parade in Clarkston on June 24th at 1:00 p.m.. Hyrum City and Lewiston City will be holding their 4th of July parades in July and the Council has been invited to ride in those parades also.

ADJOURNMENT

The Council adjourned from the regular Council meeting into an Executive Session at 7:15 p.m.

EXECUTIVE SESSION

An Executive session was asked for by the County Executive M. Lynn Lemon at the first of the Council meeting. The request was granted by motion. During the session future sales of county software was discussed. The Executive session adjourned at 7:30 p.m..



ATTEST: Stephen M. Erickson  
Cache County Clerk



APPROVAL: Sarah Ann Skanchy  
Council Chairman

# Student Profile, Fall 1994

Total Headcount 20,317  
 Total FTE Students 14,911

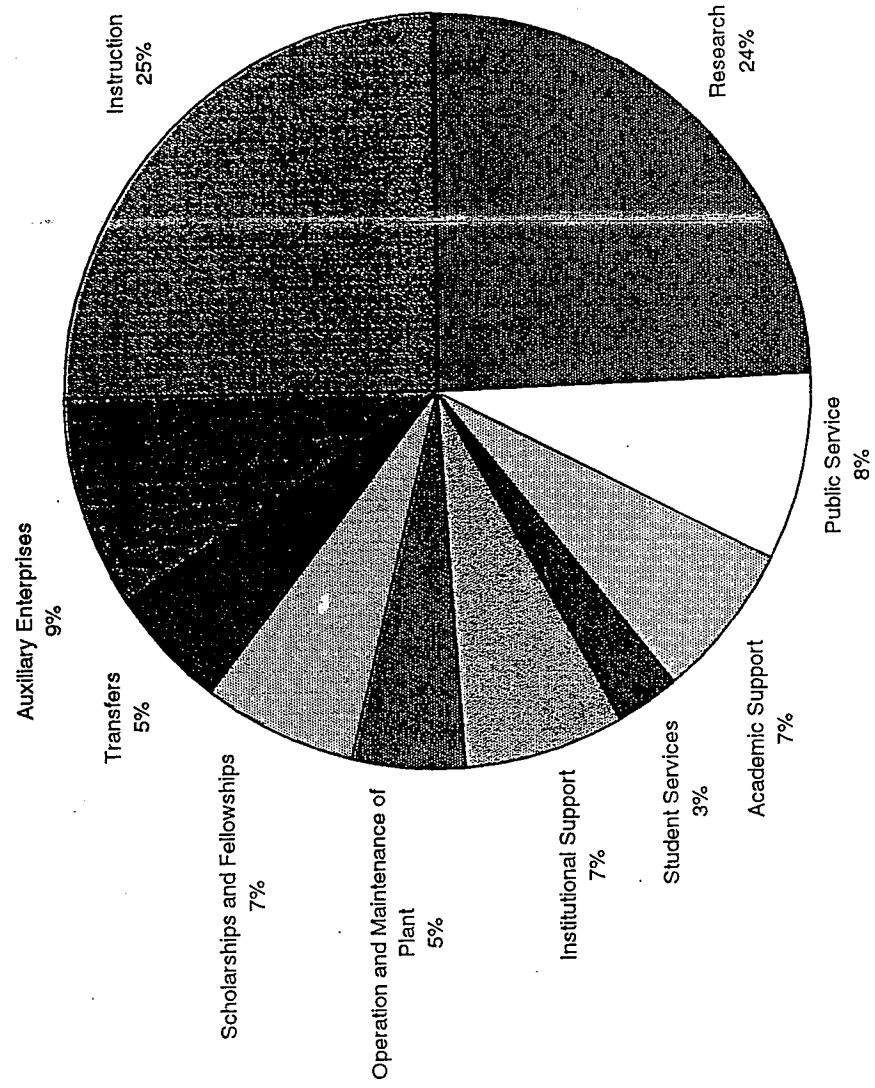
Full-Time	11,945	59%	Male	9,638	47%
Part-Time	8,426	41%	Female	10,733	53%
Undergraduate	16,032	79%	Minority	903	4%
Graduate	4,339	21%	Non-Minority	18,343	90%
Resident	17,657	87%	Non-Resident Alien	1,125	6%
Non-Resident	2,714	13%	Average Age	26.0	



## Contract Employees by EEO Category and Time Status, Fall 1994

Category	Number	% Total
Executive/Administrative & Managerial	196	8%
Faculty	803	31%
Other Professionals	573	22%
Technical & Paraprofessionals	128	5%
Clerical & Secretarial	534	21%
Skilled Crafts	108	4%
Service/Maintenance	226	9%
<b>Total USU</b>	<b>2,562</b>	<b>100%</b>

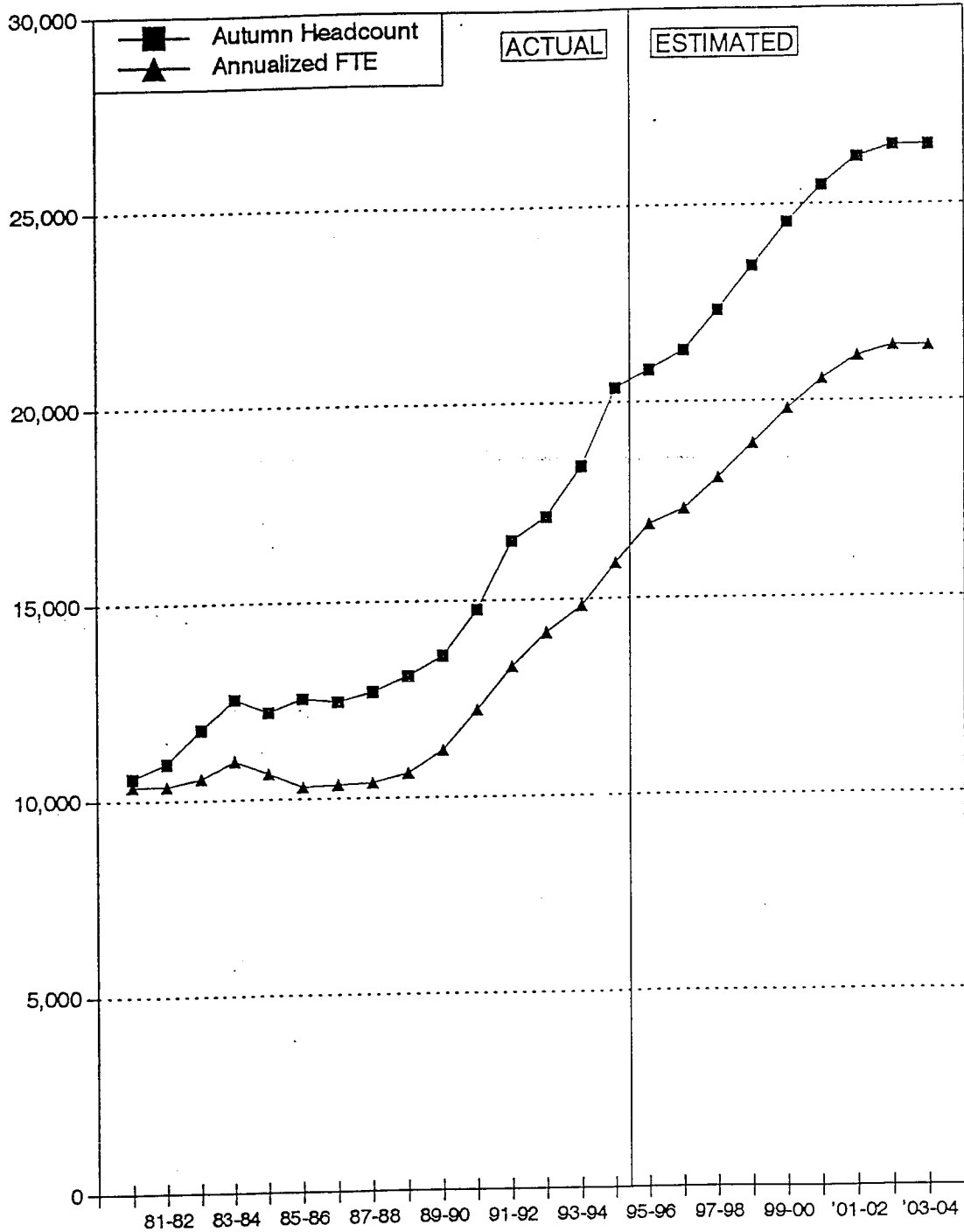
# Expenditures by Function, FY 1994



Source: IPEDS Finance Survey 1994



# TOTAL AUTUMN HEADCOUNT & ANNUALIZED FTE ENROLLMENTS 1980-81 to 2003-04

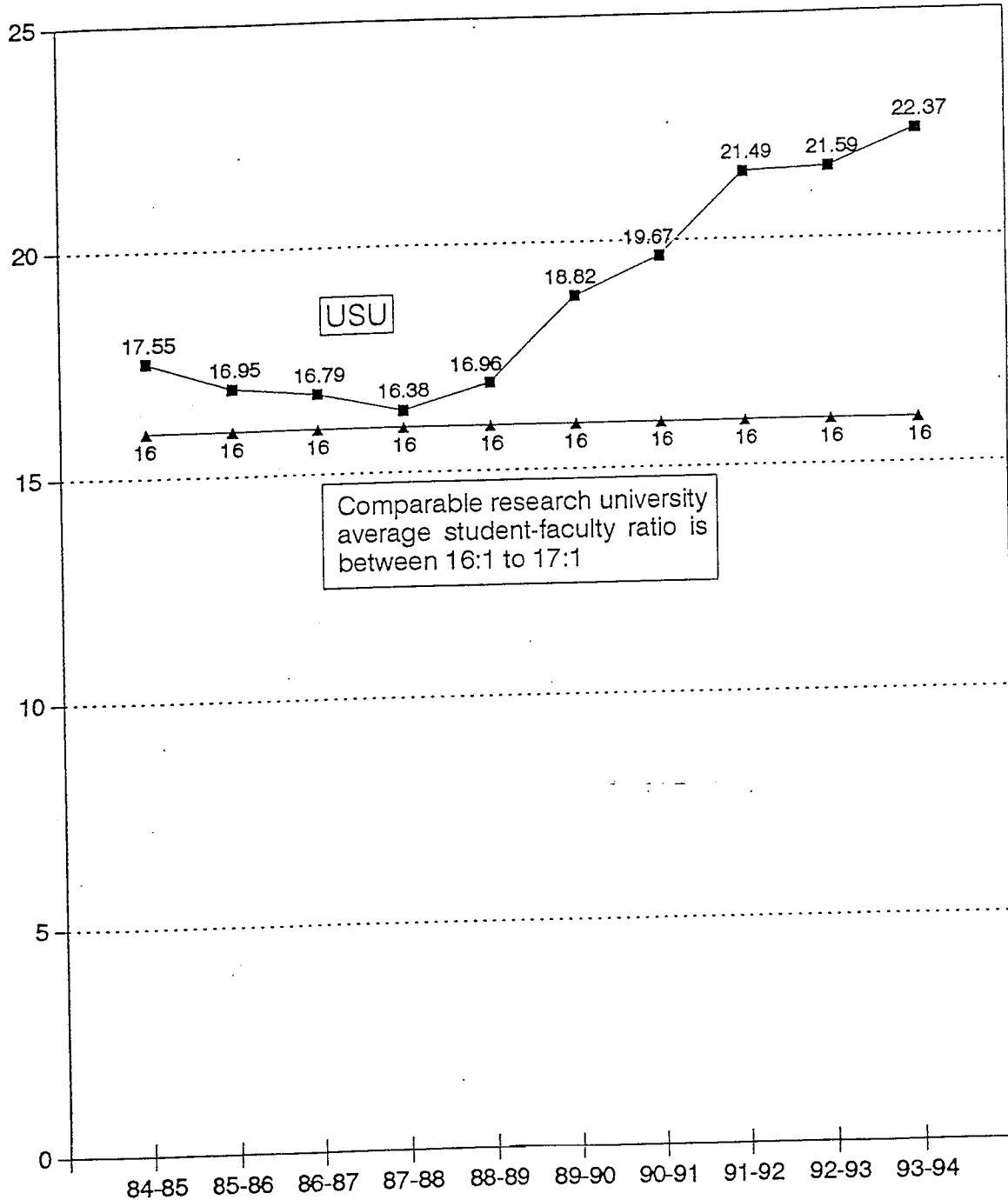


Note: Includes all enrollments (eg. line item centers and self-support enrollments)

Source: USU Budget Office (USHE 1995-96 Data Book, Tab C)

# Utah State UNIVERSITY

## STUDENT-FACULTY RATIO TRENDS 1984-85 to 1993-94



Comparable research university  
average student-faculty ratio is  
between 16:1 to 17:1

Note: E&G

Source: USU Budget Office

# Housing Costs, 1994-95

	Capacity	Occupancy	Occupancy Rate
Single Housing	2,262	2,230	99%
Family Housing	692	680	98%

Single Housing *	Room per Quarter	Board per Quarter **	Room & Board per Qtr.
Traditional Style	\$445	\$660	\$1,105
Apartment Style	465	n/a	n/a
Bullen/Merrill	475	n/a	n/a

*\*Based on two persons per room.*

*\*\*Approximately 18 meals per week.*

Family Housing	Cost per Month	Cost per 12 Months
One-Bedroom	\$320	\$3,840
Two-Bedroom	360	4,320
Town Houses (Two-Bedroom)	420	5,040
Three-Bedroom	400	4,800
West Stadium Villa	435	5,220
Mobile Home Park:		
Old Pads	120	1,440
New Pads	145	1,740

SOURCE: USU Housing Office

**DEPARTMENT OF HUMAN SERVICES**  
**"NEW CHOICES" SUBSTANCE ABUSE PROGRAM**  
**FY 1994-95 ❖ 3rd QUARTER**  
**JANUARY-MARCH**

Total number of clients currently in treatment including clients carried over and the 156 new admissions: 444	<u>WOMEN</u>	<u>MEN</u>
Logan: 233	111	333
Brigham: 37	38	195
Tremonton: 11	16	21
Youth treatment by contract: 163	4	7
	53	110

<b>TOTAL NEW ADMISSIONS</b> (Total last quarter was 144)	<b>156</b>
-------------------------------------------------------------	------------

The following is a breakdown of the client load in terms of primary reason for treatment:	#
ALCOHOL	278
DRUGS	154
OTHER (Co-dependent, ACA,...)	12

Of the 444 total clients seen during the quarter, the following percentages are a breakdown in regards to referral sources:	%
Court	77.3%
Self	9.2%
Other (i.e. community, school, employer, mental health, etc. . .)	13.5%



We are asking for the approval of a minor subdivision in order to allow myself, Kimberly Skidmore to build a home for my family and to allow future lots for other of Dennis's children who may want or need to build homes.

We are asking you to overturn the decision made by planning and zoning and allow a subdivision in this area.

We do have support in this effort. As you can see by the petition, members of the community owning property on 2400 West do support development, ~~of this area~~. We have not come across anyone in the area who opposes allowing another minor subdivision. There are currently three subdivisions on the existing road. ( one mile in length)

Clara Parkinson has objected to the minor subdivision with the argument that dedicating the minimum 25 ft right of way from the center of the road would devalue her property. On the contrary her lot would not experience any loss of value. We have spoken with Merrill Russell, President of the Cache-Rich realtors Association and Branch Broker & Sales Manager of Mansel and Associates, who has looked at the property involved. He compares it to a similar situation in Nibley. When it was proposed to widen the highway the landowners objected stating it would devalue their property. Now that the improvements are complete they have found that the property is selling at equal value to other property located in the Nibley area.

The ten acres is presently divided into three parcels. The lot Dennis Sorensen's home is on, the lot Clara Parkinson's rental home is on and Dennis Sorensen's field. This is non-compliant to county ordinances when applying for a building permit. We are trying to bring the land into compliance by getting a Minor Subdivision Permit & lift the restrictions on the land.

As we see it there are four possible outcomes to this situation:

- A. The subdivision may be denied. This allows no development on the five lots.
- B. The subdivision may be denied with the allowance of a special use permit for myself to build on one of the existing lots. The special use permit has been recommended by Planning and Zoning with the restriction that further divisions would not be allowed until all of the subdivision requirements could be met. In speaking with Lorene this would restrict all five lots from obtaining building permits until the subdivision requirements are met.
- C. Approval of the subdivision without Clara Parkinson's lot. This would restrict her individual lot.
- D. Approval of the subdivision including all five lot. No restrictions would be made.

We are asking you to allow this minor subdivision to go forth. We, Dennis Sorensen and I, are in accordance with all ordinances and regulations. If we are denied the right to use our property then we also have the right to take legal action as necessary.

In Ken Parkinson's letter pg.2 #1. He has mentioned that the dedication would leave a 16-19 ft. front yard. The actual measurments are 23.5 feet on the front and 24' 8" on the side yard after the dedication. He has mentioned that the dedication would constitute 3,762 square feet. This breaks down to .0864 acres or a little more than 800ths of an acre.

Under #2 he states "that excluding Clara's property from the subdivision would permanently restrict her." She would only be restricted as long as she remained apart of the subdivision. Should she choose to become part of the subdivision the restrictions would be lifted.

We are here tonight asking for a minor subdivision permit. The Land is restricted as it stands. Ken Parkinson has stated in his letter that they do not oppose the Dennis Sorensen Subdivision. We ask you to rule in favor of allowing this Subdivision giving Clara Parkinson the choice of whether or not to participate.

Cache County Council  
120 North 100 West  
Logan, UT 84321

17 May 1995

To Whom It May Concern:

As members of the community, we support the minor subdivision proposed by Dennis Sorensen and the home to be built by Kimberly and Jerry Skidmore.

CACHE COUNTY

MAY 18 1995

EXECUTIVE

Karen Peterson  
M. Peterson  
William A. K.  
Lisa Christensen  
Jay F. Christen  
Jetta Christensen  
Dorie Hansen  
Dale L. Hansen  
Dale May Zille  
Kent L. Olsen  
Terry J. Zille  
Dale Zille  
Mary Zille  
Laurie Zille  
Kim Zille  
Rodney J. Zille  
Mickey Ruck  
Earl Roberts  
Ben Mahoney  
Tom Mahoney

May 22, 1995

Jerry Skidmore  
Logan, UT

Dear Jerry,

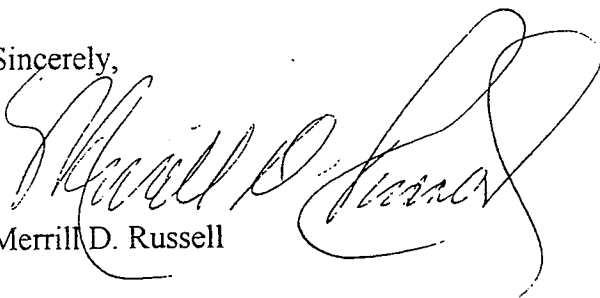
In review of the property east of your land in College Ward, I am in agreement that the value will not be effected due to a widening of the current road.

This property, which is owned by an aunt of Mrs. Skidmore, is currently used as a rental. In my opinion, as long as it remains in this state the value will not be effected by the widening of the road. Once the new property lines are established and recorded, the use of the property would not be affected enough to be of great concern.

You must also realize that current zoning laws are in effect and may create a non-conforming use condition of the current home due to restricted frontage and set-back rules. Please be aware that I do not wish to estimate any particular value of this property.

Mansell and Associates and Merrill D. Russell are to be held harmless due to this notice and in no way can be held liable for any representations made by this statement.

Sincerely,



Merrill D. Russell

//////////

# HOWARD, LEWIS & PETERSEN

ATTORNEYS AND COUNSELORS AT LAW

120 East 300 North Street

Post Office Box 778

Provo, Utah 84603

Telephone: (801) 373-6345

Facsimile: (801) 377-4991

File No. 23,070

Richard W. Daynes

Phillip E. Lowry

Kenneth Parkinson

OF COUNSEL

S. Rex Lewis

Jackson Howard  
Don R. Petersen  
Craig M. Snyder  
John L. Valentine  
D. David Lambert  
Fred D. Howard  
Leslie W. Slauch

May 22, 1995

Mr. M. Lynn Lemon  
120 North 100 West  
Logan, UT 84321

Re: Dennis Sorensen Subdivision Appeal

Dear Mr. Lemon:

Clara S. Parkinson owns land next to the Dennis Sorensen subdivision. I am Clara's son and I practice law in Utah County. She has asked me to represent her interests in the matter relating to the Dennis Sorensen subdivision.

As you know, an appeal hearing is scheduled for reconsideration of the planning commission's decision. The appeal hearing is scheduled on April 3, 1995, at 6:00 p.m. Clara and I will both attend that hearing. In order to assist you in making your decision on the appeal, I have prepared this letter stating our position.

The planning commission refused to grant Dennis a preliminary plat approval of a 5-lot minor subdivision to be called the Dennis Sorensen Subdivision. The Dennis Sorensen subdivision would include two existing homes and approve lots for three additional homes. The approximate location of the subdivision would be at 2957 South 2400 West in College Ward.

Dennis and Clara are brother and sister. The Dennis Sorensen subdivision is entirely on the property that once belonged to my grandfather, Melvin Sorensen. Some time in the early 70's (after August 20, 1970), Melvin gave or sold a half acre of property to Dennis. The property is situated on the northeast corner of the property now proposed to be included in the Dennis Sorensen subdivision.

In the late 70's, Melvin deeded the 2 1/4 acres on the southeast corner of what is now proposed to be the Dennis Sorensen subdivision to Clara as an estate planning tool. Melvin's house, a barn, and a cattle raising area were on that portion of his property. Melvin continued to live in the house until his death in 1988 or 1989. My step-grandmother, Emma Sorensen, lived in the home after Melvin's death for under a year. After she moved out, the home was rented first to Todd and Dixie Anderson and then to my cousins, who currently live there.

We do not oppose the Dennis Sorensen subdivision. When she attended the first subdivision hearing, she was surprised at being confronted with three disagreeable alternatives:

1. If Clara agreed or approved of the subdivision, she would be required to agree to a dedication of approximately 6-9 feet of the front and side yards of the property. That dedication would be very difficult to accept because the front and side yards are already very small. Both are approximately 25 feet.

The measurements are not exact, but assuming the smallest expected amount of property to be dedicated to this city, that would constitute a 3,762 square foot dedication of property. Clara would receive nothing for the dedication. Also, if the road were every widened, the dedication would present an extreme hazard. If you will look at the subdivision plat, you will see that Clara's property sits in the southeast corner of a T intersection. Cars generally travel west from the highway toward Clara's house and then turn north on the road directly in front of Clara's house. This corner is rather sharp and it is not uncommon to hear people's brakes screeching trying to make the corner. If the road were expanded, leaving Clara's property with only a 16 to 19 foot front yard, someone could easily drive up on their front yard and perhaps into the home.

2. We could allow the subdivision, excluding Clara's property. We are told, however, that excluding Clara's property from the subdivision would permanently restrict her from getting a building permit. This option is equally objectionable.

3. We could fight against the subdivision because of the limitations it places upon our property. Clara does not oppose Renni's subdivision and does not want to cause family strife by fighting against the subdivision.

They determined that it was unfair to put Clara in a no win situation by forcing her either to dedicate the land or be subject to a permanent inability to obtain a building permit for her property. I have attended two hearings on the Dennis Sorensen subdivision and have spoken on numerous occasions to the zoning administrator and the county attorney. I have made a diligent effort to ask them what laws they are relying upon in determining the necessity of the dedication. I have had a lot of difficulty in receiving an answer to this question.

From my last phone call to Ms. Greenlaw, the zoning administrator, I was told that the dedication requirement comes from Chapter 10 of the Cache County land use ordinances. That chapter contains a supplementary provision stating the requirements for yard set backs and lots. Cache County Land Use Ordinance, 10-4-A-2a states: "All newly constructed homes shall have a minimum width of 50-foot right-of-way of half of the minimum width of the center of the road."

I believe that the commission has misinterpreted this provision to impose a restriction of Clara's home. The provision specifically states that it applies to "all newly constructed homes." Clara's home was built in the late 1940's or 1950's. It is clearly not a newly constructed home.

If the county claims that it has a right to the dedication based on any other provision of the Land Use Ordinance. I would like to know. I have reviewed the Land Use Ordinances and found nothing else that would require the dedication. The law does not require dedication of Clara's property, and it would be inappropriate for this body to impose that requirement upon her without a legal reason for doing so.

Very truly yours,

HOWARD, LEWIS & PETERSEN



Kenneth Parkinson

KP/jh

J:\KBP\LEMON\JH

CACHE COUNTY  
CORPORATION

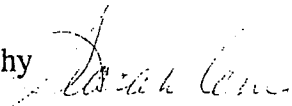
M. LYNN LEMON  
COUNTY EXECUTIVE/SURVEYOR

120 NORTH 100 WEST  
LOGAN, UTAH 84321  
Tel 801-752-5935  
Fax 752-9169

COUNTY COUNCIL  
SARAH ANN SKANCHY  
CHAIRMAN  
C. LARRY ANHDER  
V. CHAIRMAN  
DARREL L. GIBBONS  
JERRY L. ALLEN  
GUY RAY PULSIPHER  
H. CRAIG PETERSEN  
LAYNE M. BECK  
STEPHEN M. ERICKSON  
CLERK

May 18, 1995  
MEMORANDUM

TO: Council Members

FROM: Sarah Ann Skanchy  
Chairman 

SUBJECT: BOARD OF EQUALIZATION - LOGAN REGIONAL HOSPITAL

We need to consider the hospital's request for tax exemption for 1995. Attached is a copy of their application for property tax exemption. It was timely filed.

They are requesting exemption for the hospital, a portion of the surgical center and the administrative space in the Logan Medical Center used by Hospice and the Home Health Agency.

A subcommittee of council members (Skanchy, Gibbons, Allen) met on March 20, 1995 with hospital personnel to discuss the request and ask questions. Kathleen Howell and Tamara Stones were also present. Numerous issues were resolved including the filing of personal property tax affidavits for the various entities owned by IHC. Although they have not yet filed their 1995 Charity Plan, they did submit subsequently their Community Gift Summary, a copy of which is attached.

Also attached are the findings of fact adopted by the Council in December of 1994 granting an exemption for the tax year 1993 and 1994. If we grant the exemption at this time we will be current and in a regular routine for the future. The subcommittee is recommending granting the exemption requested.

SAS:pwd



VAN COTT, BAGLEY, CORNWALL & MCCARTHY

A PROFESSIONAL CORPORATION

SUITE 1600

50 SOUTH MAIN STREET

SALT LAKE CITY, UTAH 84144-0450

TELEPHONE (801) 532-3333

FACSIMILE (801) 534-0058

TELEX 453149

ADDRESS ALL CORRESPONDENCE TO

POST OFFICE BOX 45340

84145-0340

WRITER'S DIRECT DIAL NUMBER

February 16, 1995

BENNETT, HARKNESS & BHAPATHI  
 1874-1890  
 BENNETT, MARSHALL & BRADLEY  
 1890-1896  
 BENNETT, HARKNESS HOWAT  
 SUTHERLAND & VAN COTT  
 1896-1902  
 SUTHERLAND, VAN COTT & ALLISON  
 1902-1907  
 VAN COTT, ALLISON & RITER  
 1907-1917  
 VAN COTT, RITER & FARNSWORTH  
 1917-1947  
 2404 WASHINGTON BOULEVARD  
 OGDEN, UTAH 84401  
 (801) 394-5783  
 314 MAIN STREET  
 PARK CITY, UTAH 84060  
 (801) 649-3869  
 100 WEST LIBERTY  
 RENO, NEVADA 89501  
 (702) 333-6800  
 OF COUNSEL:  
 LEONARD J. LEWIS  
 CLIFFORD L. ASHTON  
 RICHARD F. JAGER  
 JAMES P. CONLEY  
 JOHN CRAWFORD JR  
 MARLIN K. JENSEN  
 GEORGE M. MCNEILAN

DAVID E. SALISBURY  
 M. SCOTT WOODLAND  
 NORMAN S. JOHNSON  
 STEPHEN D. SWINDLE  
 ROBERT D. MERRILL  
 WILLIAM G. FOWLER  
 GREGORY P. WILLIAMS  
 ALAN F. MECHAM  
 BRENT J. GIAUQUE  
 F. COTT SAVAGE  
 H. W. FEATES  
 COOK  
 SNOW  
 DAVID A. GREENWOOD  
 MAXILIAN A. FARBMAN  
 ARTHUR B. RALPH  
 ALAN L. SULLIVAN  
 J. KEITH ADAMS  
 THOMAS T. BILLINGS  
 RICHARD C. SKEEN  
 JOHN T. NIELSEN  
 MICHAEL F. RICHMAN  
 DANNY C. KELLY  
 STEVEN D. WOODLAND  
 RICHARD H. JOHNSON, II  
 H. MICHAEL KELLER  
 BRENT CHRISTENSEN  
 JEFFREY E. NELSON  
 PATRICIA M. LEITH  
 R. STEPHEN MARSHALL  
 THOMAS G. BERGGREN  
 ERVIN R. HOLMES  
 RONALD G. HOFFITT  
 ERIC C. OLSON  
 PATRICK J. O'HARA  
 MATTHEW F. McNULTY, III  
 S. ROBERT BRADLEY  
 JON C. CHRISTIANSEN  
 GUY P. KROESCHE

JOHN A. ANDERSON  
 WAYNE D. SWAN  
 GREGORY N. BARRICK  
 SCOTT M. HADLEY  
 TIMOTHY W. BLACKBURN  
 DONALD L. DALTON  
 GERALD H. SUNVILLE  
 DAVID L. ARRINGTON  
 CASEY K. MCCARVEY  
 DOUGLAS A. TAGGART  
 KATHRYN H. SNEDAKER  
 PHYLLIS J. VETTER  
 JEREMY H. HOFFMAN  
 CLARK K. TAYLOR  
 BRYON J. BENEVENTO  
 SUSAN G. LAWRENCE  
 ROBERT W. PAYNE  
 JAMES D. GILSON  
 NATHAN W. JONES  
 ELIZABETH D. WINTER  
 JOH. E. WADDOUPS  
 DAVID E. SLOAN  
 BRADLEY R. CAMOON  
 DAVID E. ALLEN  
 MELISSA D. DAVIDSON  
 CRAIG W. DALLON  
 SANDRA L. CROSLAND  
 MICHELE BALLANTYNE  
 THOMAS W. CLAWSON  
 DANIEL P. MCCARTHY  
 PAMELA MARTINSON  
 MATTHEW M. DURHAM  
 S. BLAKE PARRISH  
 PRESTON C. REGEHR  
 A. CRAIG MALE  
 MICHAEL T. ROBERTS  
 TODD M. SHAUGHNESSY  
 ERIC E. VERNON

CERTIFIED MAIL - RETURN RECEIPT

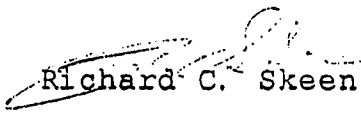
Clerk, Cache County Board of Equalization  
 Cache County Courthouse  
 179 N. Main Street  
 Logan, Utah 84321

Re: Logan Regional Hospital Property Tax Exemption

Dear Sir or Madam:

Pursuant to Section 59-2-1101 of the Utah Code Annotated, enclosed is a verified Affidavit to continue the exemption from real and personal property taxes for property owned by IHC Hospitals, Inc. in Cache County and associated with Logan Regional Hospital. Should you have any questions about the Affidavit, please contact me directly.

Respectfully,

  
 Richard C. Skeen

CACHE COUNTY  
 RECEIVED

RCS:jhw  
Enc.

cc: Douglas J. Hammer, Esq.  
Alan L. Sullivan, Esq.

AFFIDAVIT FOR EXEMPTION OF REAL PROPERTY AND PERSONAL  
PROPERTY AS OF JANUARY 1, 1995

The format of this affidavit is based on the Utah State Tax Commission's published form of affidavit, the provisions of Section 59-2-1101(3) of the Utah Code Annotated, and the requirements issued by the Utah State Tax Commission on December 18, 1990, entitled "Nonprofit Hospital and Nursing Home Charitable Property Tax Exemption Standards" (the "Tax Commission Standards"). If the County decides that it needs additional relevant information in connection with the continuation of the exemption, the Hospital will supply it upon request.

State of Utah                                )  
                                                      ) ss.  
County of Cache                            )

Richard Smith, the undersigned, being first duly sworn, upon oath deposes and says:

1.       That he or she is the duly authorized representative of IHC Hospitals, Inc. ("IHC"), the record owner of improved real property and personal property, located at the Logan Regional Hospital which is located at 1400 North 500 East, Logan, Cache County, Utah 84321 (the "Hospital").
2.       That an original application was previously filed with the Cache County Board of Equalization (the "Board"), and as a result thereof, the real and personal properties which are the subject matter of this affidavit were exempted on October 7, 1991.
3.       That the affiant has personal knowledge concerning the actual use of said real and personal properties because of his or her capacity as Administrator of the Hospital.
4.       That the real and personal properties which are the subject matter of this affidavit are used as of January 1, 1995, exclusively to provide hospital care, promote health care, provide health related assistance, and for other charitable purposes.
5.       That attached hereto as Exhibit A are detailed descriptions of the real property used by the Hospital exclusively for charitable purposes.
6.       That attached hereto as Exhibit B are detailed descriptions of the personal property associated with the Hospital.

7. That use of said real and personal property has not changed since the above stated application was filed and the properties were exempted from real and personal property taxes by the County.
8. That no person or organization uses the above described properties and pays a fee greater than the cost of maintenance and utilities.
9. That no person or organization conducts a business for profit on the above described properties.
10. That there is no residential use of the above described properties except as described in the original application or as identified on Exhibit A.
11. That any personal property used outside the Hospital premises or its satellite facilities (if any), or used for any purpose other than the purpose for which the real property is exempted, or leased to or from any other individual or agency has been or will be reported to the County Assessor.
12. That the Hospital's use of the real and personal property that is the subject of this affidavit continues to comply with the provisions of Article XIII, Section 2 of the Utah Constitution and the following requirements established by the Tax Commission Standards:

1. Organization -- The Hospital continues to be organized on a nonprofit basis to provide hospital care, promote health care, and provide health related assistance to the general public. The Hospital's property is dedicated to its charitable purpose, and upon dissolution, its assets are distributable only for exempt purposes under Utah law, or to the government for a public purpose; none of its revenues may benefit any individual. The Hospital is governed by volunteer trustees who represent the community and serve without compensation. These trustees hold the Hospital's assets in trust for the benefit of the community.

2. No Private Inurement -- None of the net earnings of the Hospital and no donations made to the Hospital inure to the benefit of private shareholders or other individuals, as the private inurement standard has been interpreted under Section 501(c)(3) of the Internal Revenue Code. The Hospital utilizes all of its revenue for hospital and health care purposes. The Hospital does not divert any of its net revenue to individuals by paying excessive wages, salaries, or

charges; all wages, salaries and other payments meet federal tax standards for "reasonableness."

3. Availability of Service -- The Hospital (a) continues to admit and treat members of the public without regard to race, religion, or gender; (b) hospital service, including admission to the Hospital, is based on the clinical judgment of the physician and not upon the patient's financial ability or inability to pay for services; and (c) indigent persons who, in the judgment of the admitting physician, require services generally available at the Hospital, continue to receive those services for no charge, or for a reduced charge in accordance with their ability to pay. The Hospital continues its efforts to affirmatively inform the public of its open access policy and the availability of its services to the indigent.

4. Public Interest -- The Hospital's policies continue to integrate and reflect the public interest. The Hospital's governing board has broad-based membership from the community, as required by federal tax law. Health care professionals, government leaders, business people, and religious leaders, among others, continue to work as trustees without pay. The Hospital will continue to confer with the County Board of Equalization or its designee concerning the community's clinical hospital needs that might be appropriately addressed by the Hospital. The Hospital will file with the Board a copy of its 1995 "Charity Plan" on or about July 1, 1995, to ensure compliance with Tax Commission Standards III and IV.

5. Total Gift to the Community -- In 1994, the Hospital's total "gift to the community," as referenced in Utah County v. Intermountain Health Care, Inc., 709 P.2d 265, 269 (Utah 1985), and as defined in the Tax Commission Standards, exceeded on an annual basis its property tax liability. The Hospital continues to provide free care for indigents, discounts for patients entitled to government assistance, community education, professional education and training, community public health tests, volunteer service, and donations of money for medical equipment. The Hospital believes that in 1995 the Hospital's total gift to the community will again far exceed the Hospital's estimated property tax liability.

6. Off-Site Facilities -- Satellite health-care facilities located within the County, if any, enhance and support the Hospital's mission and all real and personal property located at such satellite health-care facilities should be exempt from property taxes. The

Hospital, together with IHC and the other hospitals in the IHC system, continue to work constantly to achieve economies of scale and save money. These savings, in turn, allow the Hospital to provide both a broader range of health care services and more specialized medical services than would otherwise be possible.

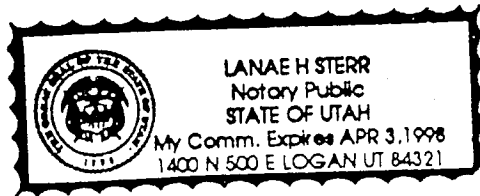
Dated this 17 day of February, 1995.

Richard J. Smith  
Richard J. Smith, Administrator

SUBSCRIBED AND SWORN to before me this 17<sup>th</sup> day of February, 1995.

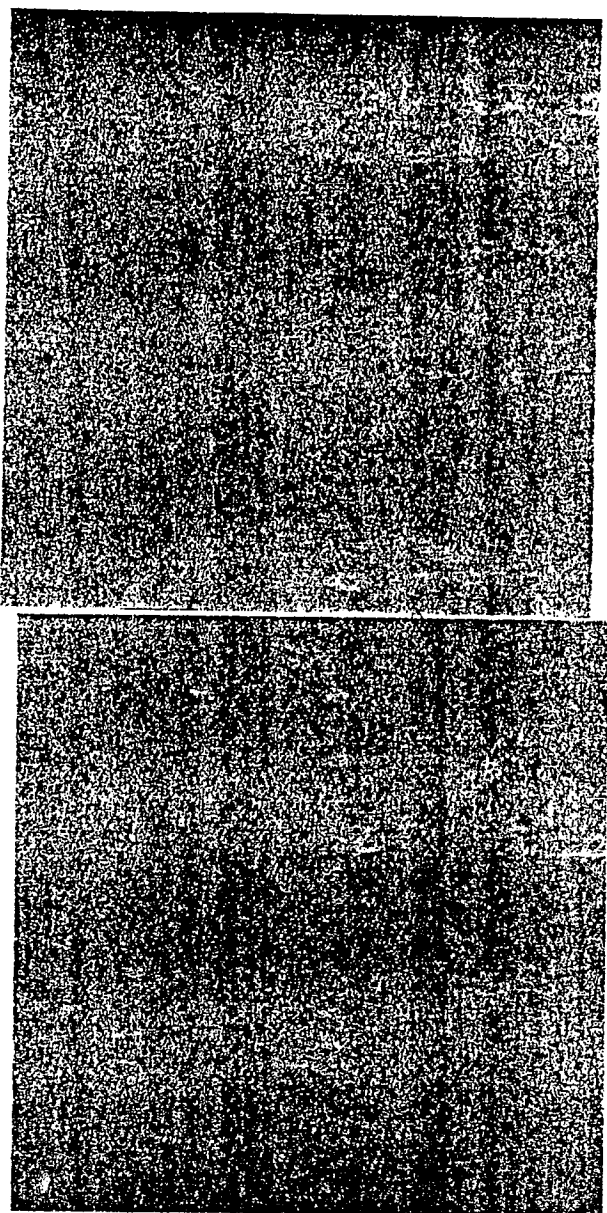
Lanae H. Sterr  
Notary Public  
Residing at: Logan, Utah

3 April 1998  
My Commission Expires:



LOGAN REGIONAL HOSPITAL  
CACHE COUNTY

TAX YEAR	REAL PROPERTY PARCEL NO.	SITE OR COMPLEX (HOSPITAL) NAME	NAME OR IDENTITY OF BUILDING	REAL PROPERTY CURRENT VALUE	EXEMPT %	PERSONAL PROP VALUATION	EXEMPT BASIS STC STANDARDS
1995	04-083-0018	Logan	Land - Agricultural (Greenbelt)	\$ 16,800	0%		
	05-016-0001	Logan	Day Care Center	551,500	0%	18,000 - <i>on hand list</i>	
	05-016-0028	Logan	Hospital and Land	18,156,643	100%		
	05-016-0079	Logan	Medical Office Building Surgical Center	4,577,000	21%		ABDCE
	05-016-0043	Logan	Vacant Land - Held for Hospital Expansion	169,740	0%		
	05-016-0080	Home Health Agency acquired 11/14/94	Unit 6, Logan Medical Center Condominiums	110,000	100%		ABDCE



LEGEND: EXEMPTION BASIS

- A = INDIGENT CARE
- B = COMMUNITY EDUCATION & SERVICE
- C = MEDICAL DISCOUNTS
- D = DONATIONS OF TIME
- E = DONATIONS OF MONEY
- S = SATELLITE

IHC HOSPITALS, Inc.  
 Community Gift Summary - Value Adjusted  
 1989 - 1994

Facility: LOGAN REGIONAL HOSPITAL

	1989	1990	1991	1992	1993	1994
Charity Care (Value Adjusted)	\$ 485,654	\$ 372,214	\$ 543,192	\$ 805,001	\$ 642,104	\$ 741,803
Medicare Allowance (Value Adjusted)	2,852,195	4,469,120	4,896,689	3,530,160	3,390,779	4,197,513
Medicaid Allowance (Value Adjusted)	209,264	171,995	186,625	154,650	326,777	443,168
Indigent Clinics						
Community Education	60,522	52,647	61,475	16,734	45,444	78,883
Health Screenings	11,041	5,082	3,824	90,760	56,558	124,936
Professional Education	31,281	33,094	39,292	3,199	7,413	12,918
Volunteer Service	153,979	144,925	174,271	134,583	81,424	40,561
Trustee and Medical Staff Service	58,212	66,417	81,540	170,000	157,301	176,014
Medical Research				138,473	153,287	163,421
Other Community Services	40,583	37,877	38,938	281,452	157,293	111,433
Current Donation Impact on Equipment	31,903	72,042	80,352	84,386	89,952	79,907
Community gift	\$ 3,934,634	\$ 5,425,413	\$ 6,106,198	\$ 5,409,398	\$ 5,108,331	\$ 6,170,556

TAX YEAR  
1995

LOGAN REGIONAL HOSPITAL  
CACHE COUNTY

PARCEL NO.		REAL PROPERT CURRENT VALU	EXEMPT %	PERSONAL PROPE VALUATION	ESTIMATED Exempt Tax
04-083-0018	LAND - AGRICULTURAL (GREE	16,800	0%	0	
05-016-0001	DAY CARE CENTER	551,500	0%	16,545	
05-016-0028	HOSPITAL & LAND	18,156,645	100%	6,306,215	320,952.72
05-016-0029	MEDICAL OFFICE BUILDING Surgical Center	4,577,000	21%	134,980	14,381.49
05-016-0043	VACANT LAND -Held for Hospital Expansion	169,740	0%	0	
05-016-0086	Home Health Agency-Unit 6 Logan Medical Center Condominiums	102,640	100%	24,705	1,670.77

TOTAL ESTIMATED TAX LIABILITY: 337,004.98




CACHE COUNTY  
CORPORATION

M. LYNN LEMON  
COUNTY EXECUTIVE/SURVEYOR  
120 NORTH 100 WEST  
LOGAN, UTAH 84321  
Tel 801-752-5935  
Fax 752-9169

May 18, 1995  
MEMORANDUM

COUNTY COUNCIL  
SARAH ANN SKANCHY  
CHAIRMAN  
C. LARRY ANHDER  
V. CHAIRMAN  
DARREL L. GIBBONS  
JERRY L. ALLEN  
GUY RAY PULSIPHER  
H. CRAIG PETERSEN  
LAYNE M. BECK  
STEPHEN M. ERICKSON  
CLERK

TO: Council Members  
FROM: Sarah Ann Skanchy  
Chairman   
SUBJECT: RESTAURANT TAX ALLOCATION

A workshop to review the 1995 restaurant tax applications has been scheduled at 4:00 p.m. prior to our May 23rd meeting at the request of several council members. Hopefully we can make a decision that evening at meeting although there is no rush.

Attached is a copy of the legislation enacting the tax. The statutes authorize the tax for the purposes of "financing, in whole or in part, (1) tourism promotion, and (2) the development, operation and maintenance of tourist, recreation, cultural, and convention facilities."

The tax may be applied in either or both of the two categories. The facilities must be publicly owned or publicly operated.

The policy the county adopted provides that the facility must be publicly owned or operated; applicant must demonstrate an economic benefit; and funds will be allocated only to the capitalization of a project or direct tourism promotion. Maintenance and operation allocations are specifically excluded.

I do not believe the tax can be allocated to library development or operation. This tax is enacted in Title 59 on Revenue and Taxation where libraries are funded under title 37.

I have concerns about allocations to the Alliance of the Varied Arts as it is not a publicly owned or operated facility. Also the same objection to the Rodeo Committee applies and part of their request relates to prize money which is operation expenses.

If you want to look at the applications prior to our workshop, they are in Pat's office and available for your review.

SAS:pwp

PART 6

TOURISM, RECREATION, CULTURAL, AND  
CONVENTION FACILITIES TAX

59-12-601. Purpose statement.

(1) The Utah Legislature finds and declares that:

(a) the development of tourism, recreation, cultural, and convention facilities throughout Utah is necessary to insure continued growth in the tourism, recreation, and convention industry in Utah;

(b) modern and state-of-the-art tourism, recreation, cultural, and convention facilities would attract tourists, recreation, and convention business in a substantially greater amount than facilities that are obsolete or do not otherwise fill the needs of such business;

(c) available sources of assistance and capital in the individual counties are inadequate by themselves without state assistance to assure necessary development of tourism, recreation, cultural, and convention facilities.

(d) other states have programs of aid to their political subdivisions to foster the development of tourism, recreation, cultural, and convention facilities; and

(e) fostering the development of tourism, recreation, cultural, and convention facilities is a state purpose affecting the welfare of all state citizens and the growth of the economy statewide.

(2) It is therefore the purpose of this part that the state provide a means to foster the development of tourism, recreation, cultural, and convention facilities in order to further the welfare of the citizens of the state and its economic growth.

1991

59-12-602. Definitions.

As used in this part:

(1) "Convention facility" means any publicly owned or operated convention center, sports arena, or other facility at which conventions, conferences, and other gatherings are held and whose primary business or function is to host such conventions, conferences, and other gatherings.

(2) "Cultural facility" means any publicly owned or operated museum, theater, art center, music hall, or other cultural or arts facility.

(3) "Recreation facility" or "tourist facility" means any publicly owned or operated park, campground, marina, dock, golf course, water park, historic park, monument, planetarium, zoo, bicycle trails, and other recreation or tourism-related facility.

(4) (a) "Restaurant" includes any coffee shop, cafeteria, luncheonette, soda fountain, or fast-food service where food is prepared for immediate consumption.

(b) "Restaurant" does not include any retail establishment whose primary business or function is the sale of fuel or food items for off-premise, but not immediate, consumption.

1991

59-12-603. County tax — Bases — Rates — Ordinance required.

(1) In addition to any other taxes, any county legislative body may impose a tourism, recreation, cultural, and convention tax as follows:

(a) not to exceed 3% on all short-term leases and rentals of motor vehicles not exceeding 30 days, except such leases and rentals of motor vehicles when made for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair or an insurance agreement;

(b) not to exceed 1% of all sales of prepared foods and beverages that are sold by restaurants; and

(c) not to exceed 1/2% of the rent for every occupancy of a suite, room, or rooms on all persons, companies, corporations, or other similar persons, groups, or organizations doing business as motor courts, motels, hotels, inns, or similar public accommodations.

(2) The revenue from the imposition of the tax provided for in Subsections (1)(a), (b), and (c) may be imposed for the purposes of financing, in whole or in part, tourism promotion, and the development, operation, and maintenance of tourist, recreation, cultural, and convention facilities as defined in Section 59-12-602.

(3) The tax imposed under Subsection (1)(c) shall be in addition to the transient room tax imposed under Part 3 and may be imposed only by a county of the first class.

(4) (a) A tax imposed under this part shall be levied at the same time and collected in the same manner as provided in Part 2, The Local Sales and Use Tax Act, except that the collection and distribution of the tax revenue is not subject to the provisions of Subsection 59-12-205(2).

(b) A tax imposed under this part may be pledged as security for bonds, notes, or other evidences of indebtedness incurred by a county under Title 11, Chapter 14, Utah Municipal Bond Act, to finance tourism, recreation, cultural, and convention facilities.

(5) In order to impose the tax under Subsection (1), each county legislative body shall adopt annually an ordinance imposing the tax. This ordinance shall include provisions substantially the same as those contained in Part 1, Tax Collection, except that the tax shall be imposed only on those items and sales described in Subsection (1). The name of the county as the taxing agency shall be substituted for that of the state where necessary, and an additional license is not required if one has been or is issued under Section 59-12-106.

(6) In order to maintain in effect its tax ordinance adopted under this part, each county legislative body shall, within 30 days of any amendment of any applicable provisions of Part 1, Tax Collection, adopt amendments to its tax ordinance to conform with the applicable amendments to Part 1, Tax Collection.

1993

# Executive Recommendations

## Restaurant Tax Funds Requested, Recommended & Allocated 1995

	Requested	Recommended	Allocated	Prior Allocation
Alliance for the Varied Arts-Cultural Education	\$ 10,000	\$ 5,000	\$	\$ 1,500*
Cache County Fair Board-GAW Rodeo Promotion	\$ 9,500	\$ 5,000	\$	\$ 00
Cache County/Logan City-WPC Rodeo Arena Upgrade	\$ 200,000	\$ 60,000	\$	\$ 278,775
Chamber of Commerce-Tourist Promotion	\$ 48,000	\$ 38,000	\$	\$ 76,785*
Capitol Arts Alliance-Advertise 95/96 Season	\$ 15,000	\$ 7,500	\$	\$ 00
Clarkston Town-Town Square Upgrades	\$ 48,958	\$ 20,000	\$	\$ 00
Cornish Town-Park Fence Improvements	\$ 5,135	\$ 5,135	\$	\$ 00
Hyde Park City-Lee Regional Park Improvements	\$ 126,000	\$ 30,000	\$	\$ 22,500**
Lewiston City-Theater & Cultural Hall Improvements	\$ 45,600	\$ 00	\$	\$ 50,000
Logan-Cache Airport Authority-Airport Openhouse	\$ 8,000	\$ 4,500	\$	\$ 00
Logan City-Eccles Theatre P.C.I.P. Bonds	\$ 116,700	\$ 77,075	\$	\$ 175,375
-Logan Canyon Scenic Byway Project	\$ 20,000	\$ 20,000	\$	\$ 20,000
-Logan Canyon RV Sewage Dump Station	\$ 13,000	\$ 00	\$	\$ 00
Mendon City-Restrooms on Mendon City Square	\$ 62,000	\$ 25,000	\$	\$ 00
Millville City-Millville City Museum	\$ 22,000	\$ 10,000	\$	\$ 10,000
Mount Logan Middle School-Internet Tour Guide	\$ 27,970	\$ 00	\$	\$ 00
Nibley City-Stage/Amphitheatre in City Park	\$ 7,000	\$ 7,000	\$	\$ 35,000
Paradise Town-Park Pavilion	\$ 15,000	\$ 15,000	\$	\$ 5,247
Providence City-Park/Sidewalk Improvements	\$ 7,500	\$ 00	\$	\$ 00
-Zollinger Park Parking Lot Expansion	\$ 22,500	\$ 15,000	\$	\$ 00
-Braegger Park Restrooms	\$ 5,000	\$ 5,000	\$	\$ 15,000
Richmond & Lewiston Cities-Cub River Sports Complex	\$ 80,000	\$ 30,000	\$	\$ 16,575
River Heights City-Shade & Rain Canopy Cover	\$ 5,800	\$ 5,800	\$	\$ 25,000
Smithfield City-Birch Creek Parking Improvements	\$ 44,630	\$ 00	\$	\$ 40,500
USU-Festival of American West/Opera House	\$ 58,600	\$ 25,000	\$	\$ 27,000
-Logan Avalanche Forecast Center	\$ 7,090	\$ 00	\$	\$ 00
Utah Festival Opera Company-Advertising	\$ 30,000	\$ 5,000	\$	\$ 24,715*
Wellsville City-Renovation of DUP Museum	\$ 24,805	\$	\$	\$ 40,000
<b>TOTAL</b>	<u>\$1,085,788</u>	<u>\$ 415,010</u>	<u>\$</u>	

\*through Chamber of Commerce

\*\*one half of allocation to North Park Equestrian Park